



Local Government Pensions Committee
Secretary, Jeff Houston

LGPC Bulletin 115 – May 2014

This month's Bulletin contains a number of general items of information.

Please contact Mary Lambe with any comments on the contents of this Bulletin or with suggestions for other items that might be included in future Bulletins. [LGPC contacts](#) can be found at the end of this Bulletin.

This month's [Bits and Pieces](#) includes information on [LGPC Circulars](#).

Contents

LGPS 2014

[Additional Pension Contributions \(APC\) Calculator](#)

[Timeline Regulations 2014](#)

[HR and Administration Guides](#)

[Employee Guides](#)

Shadow Scheme Advisory Board

[Consultation LGPS - Opportunities for collaboration, cost savings and efficiencies](#)

[Shadow Scheme Advisory Board - Comment on the publication of 'LGPS: Opportunities for collaboration, cost savings and efficiencies' consultation](#)

[Investment Data Survey - Update](#)

Pensions Act 2014

[Pensions Act 2014 receives Royal Assent](#)

[Changes to State Pension Age \(SPA\)](#)

[Pensions Policy Institute \(PPI\) Single Tier Paper](#)

[Abolition of contracting out from April 2016](#)

Other News Items

[LGPS \(Offender Management\) \(Amendment\) Regulations 2014](#)

[TPR interim consultation response](#)

[Nominated cohabiting partners – the Brewster judgment update](#)

[National LGPS Frameworks - Custodian Framework](#)

[HMRC Newsletter May 2014](#)

[Combined Pension Statement information from the DWP](#)

LGPS 2014

Additional Pension Contributions (APC) Calculator

On 2 May 2014 the LGPC secretariat released the Additional Pension Contributions (APC) calculator on the [LGPS 2014 website](#).

The LGPC secretariat received numerous comments from administering authorities and employers over recent months regarding the increased administration surrounding the introduction of Shared Cost APC's to purchase lost pension from 1 April 2014. Based on these comments the decision was taken to develop a modeller/calculator which would provide scheme members with a facility to determine whether they would want to buy lost pension and to provide the option to print off an election form to issue to their employer and their Pension Fund.

In addition to the facility to buy lost pension we've also included the option to elect for an APC to buy extra pension. In both cases the member can obtain a quote and where they wish to proceed they can print off and sign an election form for onward submission to their employer and their Pension Fund.

The calculator is designed to assist employers and pension funds but if funds wish to make their own arrangements for the processing of APCs they can of course do so. It is thought that many pension funds will directly link to the [LGPS 2014 website](#). We have also made the PHP code for the APC calculator freely available for funds to download from the [LGPS regulations website](#). This will allow those funds who wish to place the APC calculator onto their own website to do so and also provides the opportunity to amend the code to fit with their own specific requirements.

For funds who do decide to make use of this freely available code the LGPC secretariat will not be able to provide support for this code once amended.

An updated version of the APC calculator was released on the 19 May 2014, based on various items of feedback received from funds (details of the changes made can also be found on the [LGPS regulations website](#)). This version is available on the LGPS 2014 website as well as the code being made available on [LGPS regulations website](#).

The LGPC secretariat have received further feedback and will continue to review any comments received to ensure the APC calculator is helpful for funds and employers. If you have any feedback please share this with the LGPC secretariat by emailing Mary Lambe (mary.lambe@local.gov.uk).

The plan is that the next phase of the APC calculator will be made available on the new member website due for release in summer 2014. The intention is to incorporate changes based on feedback into this next phase as well as adding a quick quote facility which will avoid the need for the member to input personal details before obtaining a quotation.

Timeline Regulations 2014

All LGPS scheme regulations for the 2014 scheme are available from the [Regulations and Legislation section](#) of the LGPS regulations website. These regulations include updates made by:

- the Local Government Pension Scheme (Miscellaneous Amendments) Regulations 2014 [SI 2014/44],

- The Barnsley, Doncaster, Rotherham and Sheffield Combined Authority Order 2014 [SI 2014/863]
- The Halton, Knowsley, Liverpool, St Helens, Sefton and Wirral Combined Authority Order 2014 [SI 2014/865]
- The Durham, Gateshead, Newcastle Upon Tyne, North Tyneside, Northumberland, South Tyneside and Sunderland Combined Authority Order 2014 [SI 2014/1012]
- The Local Government Pension Scheme (Offender Management) (Amendment) Regulations 2014 [SI 2014/1146]

Timeline regulations for LGPS Regulations 2013 is now set up to allow users to view:

- Current timeline regulations
This is a clean version of the latest LGPS Regulations 2013 including changes made through amending Statutory Instruments (SI).
- Amendments (by SI)
A list of the amendments made to the LGPS Regulations 2013 in the order of the SI which introduced the changes.
- Amendments (by regulation)
A list of the amendments made to the LGPS Regulations 2013 in regulation order.
- Effective versions
Ability to look at the set of regulations that were effective at any point in time since the LGPS Regulations 2013 first came into force on 1 April 2014.

Timeline regulations for LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 are available from the [LGPS regulations website](#) in their original form only as no amendments have been made to these since they came into force. In due course once any amendments are made the same framework for viewing historic versions and changes will be made available.

If users have any comments on the new Timeline Regulations for LGPS 2014 please let the LGPC Secretariat know by emailing Con Hargrave (cornelius.hargrave@local.gov.uk).

As mentioned in [Bulletin 111](#) the original timeline regulations website (<http://timeline.lge.gov.uk>) will continue to retain all scheme regulations, Government Actuary's Department (GAD) guidance as well as other relevant statutory instruments for the LGPS in England and Wales up to 31 March 2014 (including any changes to the pre 1 April 2014 Regulations that are promulgated after 31 March 2014). In addition the timeline regulations website will continue to be updated for LGPS Scotland scheme regulations and guidance given that scheme reform does not take place for that scheme until April 2015.

HR and Administration Guides

In May 2014 updates were made to the following guides:

- 85 year rule - version 1.5 (27 May 2014)
- Additional Pension Contributions Guidance - version 1.1 (2 May 2014)
- Annual Benefit Statements - version 1.7 (22 May 2014)
- Practitioners Guide - version 2.1 (15 May 2014)
- Survivors Benefits - version 1.2 (15 May 2014)
- HR Guide - version 3.1 (15 May 2014)

These updated guides are available from the [LGPS regulations website](#).

Employee Guides

In May 2014 updates were made to the full and brief guides for employees in England and Wales. The latest versions (full guide version 1.5 and brief guide version 1.2) were released on 30 May 2014 and are available from the employee guides section of the [LGPS regulations website](#).

Shadow Scheme Advisory Board

Consultation - LGPS: Opportunities for collaboration, cost savings and efficiencies

The Department for Communities and Local Government (DCLG) issued a consultation entitled 'Local Government Pension Scheme: Opportunities for collaboration, cost savings and efficiencies' on the 2 May 2014. The consultation is available from the [Government's website](#) and runs until 11 July 2014.

In summary the consultation proposes to:

- establish Common Investment Vehicles (CIVs) to provide funds with a mechanism to access economies of scale, helping them to invest more efficiently in listed and alternative assets and to reduce investment costs
- significantly reduce investment fees and other costs of investment by using passive management for listed assets, since the aggregate fund performance has been shown to replicate the market
- keeping asset allocation with the local fund authorities, and making available more transparent and comparable data to help identify the true cost of investment and drive further efficiencies in the LGPS.

The package of proposals is estimated to save up to £660m per annum in investment costs.

The consultation does not include proposals to pursue fund mergers at this time.

CIVs

Pooling assets but not liabilities where investment management and tactics are handled at the pooled level but investment strategy and allocation are retained at the local fund level are the essential elements of a CIV.

The use of CIVs would provide access to economies of scale in investment management and related services (e.g. custody and foreign exchange). Also LGPS funds would be able to take advantage of direct investment in asset classes requiring scale (e.g. infrastructure) and eliminate the need for investment via costly 'fund of fund' vehicles. The consultation paper estimates savings of up to £240m per annum.

There are however a number of flavours of CIV with different challenges and benefits depending on the route taken and the asset classes chosen to be managed this way. For example using an Authorised Contractual Scheme structure would provide greater tax transparency but would require Financial Conduct Authority (FCA) registration and a more complex governance and legal structure.

The consultation asks:

1. *Do you agree that common investment vehicles would allow funds to achieve economies of scale and deliver savings for listed and alternative investments? Please explain and evidence your view.*
2. *Do you agree with the proposal to keep decisions about asset allocation with the local fund authorities?*
3. *How many common investment vehicles should be established and which asset classes do you think should be separately represented in each of the listed asset and alternative asset common investment vehicles?*
4. *What type of common investment vehicle do you believe would offer the most beneficial structure? What governance arrangements should be established?*

Passive investment

The government is seeking views on the following proposals to moving to greater passive investment:

- funds could be required to move all listed assets into passive management, in order to maximise the savings achieved by the Scheme, or
- funds could be required to invest a specified percentage of their listed assets passively; or to progressively increase their passive investments,
- fund authorities could be required to manage listed assets passively on a “comply or explain” basis,
- funds could simply be expected to consider the benefits of passively managed listed assets, in the light of the evidence set out in this paper and the Hymans Robertson report.

And the consultation asks:

5. *In light of the evidence on the relative costs and benefits of active and passive management, including Hymans Robertson’s evidence on aggregate performance, which of the options set out above offers best value for taxpayers, Scheme members and employers?*

Finally the consultation makes clear that the government has no plans to move forward with proposals in the area of pensions administration at this time.

Shadow Scheme Advisory Board: Comment on the publication of 'LGPS: Opportunities for collaboration, cost savings and efficiencies' consultation

The LGPS Shadow Scheme Advisory Board released their comments on the LGPS consultation on cost saving. Joanne Segars, Shadow Board Chair said “The Shadow Board welcomes the Government’s agreement with our recommendation that costs and deficits should not be assessed in isolation. The Shadow Board looks forward to working with the Minister on options to help manage deficits and will announce its proposals in due course”. To read the Shadow Board's comments in full please visit the [Shadow Scheme Advisory Board website](#).

Investment Data Survey - Update

[Bulletin 114](#) included details of a recently released investment data survey. Following various comments received from funds some modifications were required to the original survey. A revised investments survey alongside accompanying guidance notes was issued to funds on the 23 May 2014.

The revisions mean that the survey has been simplified and confidentiality concerns have been addressed. In particular, the survey no longer requests fee data for individual investment managers.

For those funds who had responded to the original survey, they are not required to return this amended version. Checks will be made to ensure the original responses contain all the data requested and should anything further be required a member of the Shadow Board secretariat will be in contact.

For all funds yet to respond, the Shadow Board would welcome all completed surveys by Monday 30 June 2014. Responses should be sent to Con Hargrave (cornelius.hargrave@local.gov.uk) and Liam Robson (liam.robson@local.gov.uk)

Pensions Act 2014

Pensions Act 2014 receives Royal Assent

On 14 May 2014 the Pensions Bill 2013/14 received Royal Assent becoming the Pensions Act 2014. The Act legislates for a fundamental change to the provision of state pension in the UK alongside a number of significant changes for private pensions.

From 6 April 2016 the state pension system in the UK will change with the introduction of a new single-tier state pension. The new system will apply to individuals who reach their State Pension Age (SPA) on or after 6 April 2016. The new full state pension amount will be set in the Autumn of 2015 and will be no less than £148.40 per week. At SPA an individual will need to have built-up 35 qualifying years to get a full new state pension.

The changes to the State Pension herald the abolition of contracting out for Defined Benefit (DB) schemes from April 2016. Contracting out for Defined Contribution (DC) schemes has already ceased. The Act gives powers to private sector DB occupational schemes to make amendments to those schemes to offset the loss of the National Insurance rebate when contracting out ends. The same powers have not been extended to public service pension schemes (including the LGPS).

The LGA lobbied during the passage of the Act for the monies lost by LGPS employers through the ending of contracting out to be recycled into LGPS funds. Without committing that such recycling would occur, the Chief Secretary of the Treasury wrote to the LGA to confirm that officials could meet to discuss how this could practically be achieved. The LGA have now contacted DCLG with a view to arranging an initial meeting and work will be undertaken in the coming months to establish an agreed method by which recycling could take place. The LGA will resume discussions with the Government in the next Parliament on the extent that any recycling of monies lost could take place via an agreed methodology.

The Act legislates for the acceleration of SPA from age 66 to 67 for both men and women between 6 April 2026 and 5 April 2028. This was originally announced as part of the Autumn Statement 2011 and the Pensions Act 2014 mean that this change is now contained within schedule 4 of the Pensions Act 1995.

The Act also provides for regular review of the SPA at least once every 6 years. The Act requires that a report is laid before Parliament and the first of these reports must be laid by 7 May 2017. The Government's policy is that a person can expect to spend no more than one-third of their adult life in retirement.

The Act also provides for an exemption for certain workers from the requirements of automatic enrolment with the expectation that such a power will include an exemption in relation to those workers with fixed or enhanced lifetime allowance protection. Details on this will follow in due course.

Changes to State Pension Age (SPA)

The Pensions Act 2014 provides that for individuals born between 6 April 1960 and 5 April 1969 they now have their accelerated SPA reflected in legislation for the first time. Tables detailing SPAs can be found on the [Government's website](#).

Given that LGPS 2013 regulations now provide for a member's Normal Pension Age (NPA) for pension built up on or after 1 April 2014 to be linked to the member's SPA (minimum age 65) the following summary table reflects the current position in respect NPAs in the LGPS based on SPA legislation. The two rows highlighted in yellow reflect the most recent legislative changes via the Pensions Act 2014.

Date of Birth	Normal Pension Age (for LGPS 2014 pension)
Age 65	All members born on or before 6 December 1953
Table 3 in SPA table (SPA = Dates)	Members born between 6 December 1953 and 5 October 1954
Age 66	Members born between 6 October 1954 and 5 April 1960
Table 4 in SPA table (SPA = Years/Month)	Members born between 6 April 1960 and 5 March 1961
Age 67	Members born between 6 March 1961 and 5 April 1969
Age 67	Members born between 6 April 1969 and 5 April 1977
Table 5 in SPA table (SPA = Dates)	Members born between 6 April 1977 and 5 April 1978
Age 68	Members born on or after 6 April 1978

The LGPS secretariat has updated the following documentation to reflect the above changes to SPA:

- 85 year rule administration paper (available on the [LGPS regulations website](#))
- Brief and full guide to the LGPS for employees in England and Wales (available on the [LGPS regulations website](#))

Updated versions of the brief and full guide to the LGPS for employees in Scotland will be made available on the [LGA website](#) in the coming days.

Pensions Policy Institute (PPI) Single Tier Paper

PPI released the sixth paper entitled 'The long-term cost and spending implications of the single-tier pension' in their series covering the impact of the Government's single-tier state pension reform. The paper is available on the [PPI's website](#).

Abolition of contracting out from April 2016

Scheme Reconciliation Service

In [Bulletin 110](#) we included information on the introduction of a Scheme Reconciliation Service by HM Revenue and Customs (HMRC). An update has now been published (9 May 2014) on this new Scheme Reconciliation Service for contracted-out pension schemes including the provision of data, the process for raising queries and information relating to contributions and earnings. For further information please visit the [HMRC website](#).

DWP - Consultation on the abolition of contracting out

A consultation on draft regulations on the abolition of defined benefit contracting out commenced in May. This consultation does not cover the LGPS or other public service pension schemes. If you are interested further details can be found on the [Government's website](#).

Other News Items

LGPS (Offender Management) (Amendment) Regulations 2014

On 1 June 2014 the LGPS (Offender Management) (Amendment) Regulations 2014 [SI 2014/1146] come into force. These regulations have been uploaded to the Timeline Regulations section of the [LGPS regulation's website](#).

In addition the LGPC secretariat recently shared a message from Greater Manchester Pension Fund (GMPF) regarding the transfer of Probation Service scheme members to their fund as a result of the Ministry of Justice (MoJ) Transforming Rehabilitation changes. The message stated:

We (GMPF) have recently been in contact with you setting out the processes to be followed over the coming weeks as we migrate active and deferred probation member data across to GMPF. Some of you will already be well immersed in this exercise as you read this.

We would like to thank you all for your continued support, as we have prepared for the transfer of probation records across to GMPF. We know that the last few months have been very busy for all of you, without the added pressure of the probation changes and your support is very much appreciated. As we now move toward the official transfer date the intensity around the project is definitely increased. Your continued support during this critical period is again much appreciated.

Recently we have received a number of enquiries from Trusts and from individuals who are coming up to retirement, seeking clarification on what they should do. In a number of cases the current administering authority has referred them straight to ourselves, even though we are not responsible for their administration quite yet. So we would like to clarify what we need you to do with the work and queries that occur leading up to and during the transfer period.

*If we have already extracted your data for the active and deferred Probation Trust records, you will now need to stockpile any work you receive for these members and pass it over to us in June (once we have confirmed that the data has transferred across successfully). You can find out more information about this in GMPF Bulletins 1 and 2 that have already been sent to you. **If you receive time-critical or exceptional work or queries in the meantime, such as retirements close to 1st June, or deaths in service notifications, please contact the GMPF to discuss the best way to progress the case during the transfer period. Please contact either Claire Farrelly (0161 301 7246) or Paul Hill (0161 301 7204).***

*If we have not yet extracted your data in respect of the active and deferred Probation Trust records, **we would like you to continue to work with the Trusts as normal, and to deal with all work and enquiries that arise, until 3 days before the extraction date that you were given with Bulletin 1.** From then on, you should stockpile the work and send to us in June as above, but again, please contact us for guidance on how to progress any urgent cases that might arise.*

All funds should continue to deal with any enquiries from the Trust or member directly throughout the whole process but please liaise with GMPF on how we should resolve the query or progress the work for urgent cases. For the avoidance of doubt, you can continue as normal in respect of your pensioner Probation Trust work, as these records are not being transferred to GMPF until a later date.

In addition the Secretary of State is expected to issue actuarial guidance in support of the LGPS (Offender Management) (Amendment) Regulations 2014 in the coming days and once received it will be added to the [LGPS regulations website](#).

TPR interim consultation response

An interim response to the consultation on the:

- draft code of practice no.14 - governance and administration of public service pension schemes, and
- draft regulatory strategy - ensuring high standards of governance and administration in public service pension schemes

was released by the Pensions Regulator (tPR) in May 2014.

Of the 48 responses tPR received to the consultation, which ended 17 February 2014, the key issues raised included:

- difference between schemes
- participating employers
- pension boards of public service schemes
- regulatory sanctions/powers
- career average revalued earnings schemes
- impact assessment.

To view the interim response in full please see the [tPR's website](#).

Nominated co-habiting partners – the Brewster judgment update

In [Bulletin 107](#) we reported that the Court of Appeal in Northern Ireland determined to allow an appeal by NILGOSC and the Department for Environment (DoE). The Court of Appeal determined that the requirement for a member to complete a declaration on a nomination form signed by both parties and notified to the administering authority is not unjustified or disproportionate and gives rise to no discrimination under Article 14 of the European Convention on Human Rights (ECHR) and Article 1 of the First Protocol of that Convention.

NILGOSC have recently informed the LGPC secretariat that on the 22 May 2014 the Court of Appeal in Northern Ireland refused the Respondent-Applicant's (Mrs Brewster's) application to re-open the appeal before that court. The Court of Appeal also did not grant Mrs Brewster leave to appeal the substantive case to the Supreme Court. This is the usual practice as the Supreme Court in Northern Ireland generally takes the view that it should be for them to decide the appeals it wishes to hear.

National LGPS Frameworks - Custodian Framework

The National LGPS Framework for Global Custody Services has recently had its first call off - a joint exercise by Hackney, Norfolk and Suffolk Pension Funds.

The National LGPS Procurement Frameworks are a result of collaboration between a number of LGPS funds. The frameworks which the project provides and

supports are available to all LGPS funds and designed to help them procure service from a range of qualified providers.

This most recent call off exercise under the new National LGPS Framework for Global Custody Services sees HSBC Securities providing custody services to Hackney, Norfolk and Suffolk Pension Funds from October this year. The process to define the service requirements was a joint project between the Funds to agree the successful provider. Each Fund then contracted separately with HSBC Securities for their own individual contract.

The Global Custody Services Framework is the third framework to be launched by National LGPS Frameworks, the first being for an Actuarial and Benefit Consultancy service in 2012, followed by an Investment Consultancy service in 2013. The next framework planned for the end of 2014 is for a specialist legal services framework. For more information about all of the above frameworks please visit the [National LGPS Frameworks website](#).

HMRC Newsletter May 2014

HMRC released newsletter number 62 in May 2014 covering the topics of:

- Fixed Protection 2014 applications
- Arrears of annuities
- Pension Scheme Registration
- Register Pension Schemes manual updates
- Pension scheme transfers, and
- New email address details for process queries.
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The newsletter is available from the [HMRC website](#) (news item 13 May 2014).

Combined Pension Statement information from the DWP

On 9 May 2014 the Department for Work and Pensions (DWP) published application forms for employers and pension providers and a guide relating to Combined Pension Statements. See the [Government's website](#) for more information.

Bits and Pieces

Circulars

[Circular 281](#) was issued in May 2014 and includes information on:

- **LGPS Trustee Training 'Fundamentals XIII'**
The annual 'Fundamentals' courses will run from October to December over three separate days in three separate locations (Cardiff, Leeds and London). The course is designed to provide an insight into LGPS 'trusteeship' and attendance at all three days satisfies at least the minimum training required to satisfy the first six CIPFA principles and also chime with CIPFA's Knowledge and Skills framework.
- **Annual LGPS Trustees Conference**
The 11th Annual Conference is being held at the Marriott Highcliff Hotel in Bournemouth on Thursday 19 and Friday 20 June 2014. Speakers include Sir Merrick Cockell, outgoing Chairman, LGA; Deborah Gilshan, Corporate Governance Counsel, RPMI Railpen; David Murphy, Chief Executive and Secretary, N.I.L.G.O.S.C.; Kieran Quinn, Chair, Greater Manchester Pension Fund; Joanne Segars, Chief Executive, National Association of

Pension Funds; and Linda Selman, Head of LGPS Investments, Hymans Robertson. A wide range of topics is being covered including LGPS Governance, Collective Investment Vehicles, Responsible stewardship, Diversified Growth Funds, the Pensions Act 2014 and local and global investing.

- **Employer Training - Auto- Enrolment and the LGPS**

Spaces remain available for the above training event being held the following locations over June and July 2014:

24 June - Birmingham

1 July - Leeds

3 July - Liverpool

8 July - Bristol

10 July - Durham

15 July - London

17 July - Exeter

The workshops will concentrate on explaining auto-enrolment duties but also takes the opportunity to look at other employer responsibilities in the new LGPS 2014. Please share this information with your medium and small employers who will be staging over the coming months.

For information on the cost and booking information for each of the above events please read [Circular 281](#).

Legislation

United Kingdom

Acts

2013/c19 [Pensions Act 2014](#)

England and Wales

SI Reference Title

2014/1146 [The Local Government Pension Scheme \(Offender Management \(Amendment\) Regulations 2014](#)

Useful Links

[LGA Pensions page](#)

[LGPS members' website](#)

[LGPS 2014 members' website](#)

[LGPS Advisory Board website](#)

[LGPS 2014 Regulations and Guidance website](#)

[LGPS Discretions](#) lists all the potential discretions available within the LGPS in England and Wales.

[LGPS Discretions](#) lists all the potential discretions available within the LGPS in Scotland.

[Qualifying Recognised Overseas Pension Schemes](#) approved by HMRC and who agreed to have their details published.

[The Timeline Regulations](#)

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Distribution sheet

Pension managers (internal) of administering authorities
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Officer advisory group
Local Government Pensions Committee
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CLG
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